IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE C.N.RAMACHANDRAN NAIR

THURSDAY, THE 23RD AUGUST 2007 / 1ST BHADRA 1929

WP(C).No. 25895 of 2007(G)

PETITIONER:

R.S.GOUTHAM,
ZONAL MANAGER,
XPS CARGO SERVICES,
COIMBATORE.

BY ADV. SRI.C.K.SREEJITH

RESPONDENTS:

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1. THE INTELLIGENCE INSPECTOR,
SQUAD NO. III, PALAKKAD,
COMMERCIAL TAXES, PALAKKAD.

2. THE INTELLIGENCE OFFICER,
SQUAD NO. III, COMMERCIAL TAXS,
PALAKKAD.

3. THE INSPECTING ASSISTANT COMMISSIONER (INTELLIGENCE),
COMMERCIAL TAXS,
PALAKKAD.

4. GOVERNMENT OF KERALA REPRESENTED BY
THE COMMISSIONER OF COMMERCIAL TAXES,
THIRUVANANTHAPURAM.

BY ADV. SHRI.C.K.GOVINDAN, GOVERNMENT PLEADER

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 23/08/2007 ALONG WITH WP(C) Nos. 25914 & 25926/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

C.N.RAMACHANDRAN NAIR, J.

WP(C) No. 25895, 25914 & 25926 of 2007

Dated, this the 23rd day of August, 2007

J U D G M E N T

Petitioner is the common transporter of three consignments of goods under detention at the check post. Counsel submitted that petitioner wants to take back the goods. I do not think goods detained should be permitted to be returned as the allegation of respondents is that goods are brought for sale in Kerala without any intention to pay applicable tax. However, since the security demanded is twice the amount of tax, I direct the respondents to release the goods on petitioner or the consignor or consignee remitting 50% of the security amount demanded and on furnishing simple bond without surety for the balance security amount. File will be referred for adjudication after release of goods.

W.Ps. are disposed of as above.

Issue photocopy today itself.

(C.N.RAMACHANDRAN NAIR, JUDGE)

jg